John Wiemer February 21, 2024 402-471-0051

## LB 1019

## Revision: 00 FISCAL NOTE LEGISLATIVE FISCAL ANALYST ESTIMATE

	ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)							
		FY 202	4-25	FY 2025-26				
		EXPENDITURES	REVENUE	EXPENDITURES	REVENUE			
GE	NERAL FUNDS							
	CASH FUNDS							
FE	DERAL FUNDS							
(	OTHER FUNDS							
	TOTAL FUNDS							

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 1019 would make changes to add that the county assessor or county clerk would correct the assessment and tax rolls after the final order of an applicable administrative body or court in addition to correcting the assessment and tax rolls after action of the county board of equalization.

The Department of Revenue estimates no impact to General Fund revenues and no cost to it to implement the bill. There is no basis to disagree with these estimates.

Counties are estimated to have minimal to no fiscal impact as a result of this bill.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE					
LB: 1019	AM:	AGENCY/POLT. SUB: Department of	of Revenue		
REVIEWED BY:	Jacob Leaver	DATE: 2/21/2023	PHONE: (402) 471-4173		
COMMENTS: Concur with the Department of Revenue's estimate of no fiscal impact to the agency as a result of LB 1019.					

### ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 1019	AM:	AGENCY/POLT. SUB: Douglas County Assessor			
REVIEWED BY:	Jacob Leaver	DATE: 1/12/2024	PHONE: (402) 471-4173		
COMMENTS: No basis to dispute the Douglas County Assessor's estimate of no fiscal impact as a result of LB 1019.					

### ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 1019	AM:	AGENCY/POL	T. SUB: Lancas	ter County Assessor	
REVIEWED BY:	Jacob Leaver	DATE:	1/16/2024	PHONE: (402) 471-4173	
COMMENTS: The Lancaster County Assessor's estimate of no fiscal impact as a result of LB 1019 appears reasonable.					

# ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE LB: 1019 AM: AGENCY/POLT. SUB: Lancaster County Clerk REVIEWED BY: Jacob Leaver DATE: 1/16/2024 PHONE: (402) 471-4173 COMMENTS: The Lancaster County Clerk's estimate of no fiscal impact as a result of LB 1019 appears reasonable.

### ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 1019 Revised	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials				
REVIEWED BY:	Jacob Leaver	DATE:	1/16/2024	PHONE: (402) 471-4173		
COMMENTS: The Nebraska Association of County Officials' estimate of minimal fiscal impact as a result of LB 1019 appears reasonable.						

### Fiscal Note 2024

		State Agency	Estimate				
State Agency Name: Department of	Revenue				Date Due LFO:		
Approved by: James R. Kamm		Date Prepared:	02/20/2024		Phone: 471-5896		
FY 2024-2025		4-2025	FY 2025-2026		<u>FY 202</u>	FY 2026-2027	
	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue	
General Funds		\$ 0		\$ 0		\$ 0	
Cash Funds							
Federal Funds							
Other Funds							
Fotal Funds		\$ 0		\$ 0		\$ 0	
Cash Funds Sederal Funds Other Funds		<u>Revenue</u> \$ 0		Revenue \$ 0		Revenue	

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LB1019 modifies provisions relating to the correction of assessment and tax rolls by county assessor or county clerk. Currently, county assessors and county clerks are required to correct the assessment and tax rolls after actions of the county board of equalization. County assessors are not allowed to reduce or increase the valuation of any property without the approval of the county board of equalization.

LB1019 updates the statute to include applicable administrative bodies or courts along with the county board of equalization. The bill will require county assessors or county clerks to also update the assessment and tax rolls upon a final order of an applicable administrative body or court. It also allows county assessors to reduce or increase the valuation of any property with the approval of an applicable administrative body or court.

It is estimated that this bill will have no impact on General Fund revenues.

It is estimated that there will be no cost to the Department of Revenue to implement this bill.

Major Objects of Expenditure								
<u>Class Code</u>	Classification Title	24-25 <u>FTE</u>	25-26 <u>FTE</u>	26-27 <u>FTE</u>	24-25 <u>Expenditures</u>	25-26 <u>Expenditures</u>	26-27 <u>Expenditures</u>	
Benefits								
Operating Costs								
Capital Outlay								
	nts							

Please complete <u>ALL</u> (5) blanks in the first three lines.

LB <sup>(1)</sup> 1019				<b>FISCAL NOTE</b>
State Agency OR Politica	ll Subdivision Name: <sup>(2)</sup>	Douglas County A	ssessor/Register of D	eeds
Prepared by: <sup>(3)</sup> Micl	nael Goodwillie	Date Prepared: <sup>(4)</sup>		ne: <sup>(5)</sup> (402) 444-6703
	ESTIMATE PROVI	DED BY STATE AGEN	ICY OR POLITICAL SUB	DIVISION
	FV (	2024-25	FV	2025-26
	EXPENDITURES	<u>REVENUE</u>	EXPENDITURES	<u>REVENUE</u>
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	0	0	0	0

Explanation of Estimate: LB 1019 makes a change in Neb. Rev. Stat. Section 77-1613.02. Currently, that section requires the assessor or county clerk to change the assessment and tax rolls after the actions of their local county boards of equalization. LB 1019 would add the requirement that such changes be made after the "final order of an applicable administrative body' as well. The most likely administrative body that would be changing values to affect the assessment and tax rolls is the Nebraska Tax Equalization and Review Commission when it renders decisions in valuation appeals. That said, there already is a statute, Section 77-5018, that requires local records be corrected after a final decision by the Commission. So, unless there are other administrative bodies issuing orders that affect the assessment and tax rolls, LB 1019 is a bit redundant.

LB 1019 reflects existing practice by Douglas County, so we do not believe there would be any fiscal impact.

BREAKI	DOWN BY MA.	<b>JOR OBJECTS O</b>	F EXPENDITURE	
Personal Services:				
	NUMBER OI	F POSITIONS	2024-25	2025-26
POSITION TITLE	<u>24-25</u>	25-26	EXPENDITURES	<b>EXPENDITURES</b>
		<u> </u>		
Benefits				
Operating				
Travel				
Capital outlay				
Aid				
Capital improvements				
TOTAL				

Please complete  $\underline{ALL}$  (5) blanks in the first three lines.

LB <sup>(1)</sup> 1019					FISCAL NOTE
State Agency OR Politic	al Subdivision Name: <sup>(2)</sup>	Lancaster County	Assessor/Regis	ster of Deed	S
Prepared by: <sup>(3)</sup> Da	n Nolte	Date Prepared: <sup>(4)</sup>	01/08/2024	Phone: <sup>(5)</sup>	402-441-7463
	ESTIMATE PROVI	DED BY STATE AGEN	ICY OR POLITICA	AL SUBDIVIS	ION
		2024-25		<u>FY 2025</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDIT</u>	<u>'URES</u>	<u>REVENUE</u>
GENERAL FUNDS					
CASH FUNDS					
FEDERAL FUNDS					
OTHER FUNDS					
TOTAL FUNDS					
Explanation of Estima	ate:				

This bill have little or no fiscal impact on this office.

BRE	AKDOWN BY MAJ	OR OBJECTS O	<b>DF EXPENDITURE</b>	
Personal Services:				
	NUMBER OF	POSITIONS	2024-25	2025-26
POSITION TITLE	<u>24-25</u>	<u>25-26</u>	EXPENDITURES	<u>EXPENDITURES</u>
Benefits				
Operating				
Travel				
Capital outlay				
Aid				
Capital improvements				
TOTAL				

## 2024

Please complete  $\underline{ALL}$  (5) blanks in the first three lines.

LB <sup>(1)</sup> 1019				FISCAL NOTE
State Agency OR Politi	cal Subdivision Name: <sup>(2)</sup> La	incaster County Cl	erk's Office	
Prepared by: <sup>(3)</sup> Ma	att Hansen, County Clerk	Date Prepared: <sup>(4)</sup> _1	/12/2024 Phone:	<sup>(5)</sup> (402) 441-7484
	ESTIMATE PROVIDEI	<u>) BY STATE AGENC</u>	Y OR POLITICAL SUBDIV	ISION
	FY 2024	-25	FY 20	25-26
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				
Explanation of Estim	ate:			
No fiscal impact.				

POSITION TITLE       24-25       25-26       EXPENDITURES       EXPENDITURES         Benefits		NUMBER OF	POSITIONS	2024-25	2025-26
Operating Travel Capital outlay	POSITION TITLE	24-25	<u>25-26</u>	<b>EXPENDITURES</b>	EXPENDITURES
Operating Travel Capital outlay					
Travel	Benefits				
Capital outlay	Operating				
· · ·	Travel				
Aid					
	Aid				

Please complete <u>ALL</u> (5) blanks in the first three lines.

LB <sup>(1)</sup> 1019					FISCAL NOTE		
State Agency OR Political S	ubdivision Name: <sup>(2)</sup>	Nebraska Association of County Officials (NACO)					
Prepared by: <sup>(3)</sup> Elaine	Menzel	Date Prepared: <sup>(4)</sup>	1/23/2024	Phone: <sup>(5)</sup>	402.434.5660		
<u> </u>	<u>ESTIMATE PROVI</u>	DED BY STATE AGEN	CY OR POLITIC	AL SUBDIVIS	ION		
	FY	2024-25		FY 2025	-26		
	EXPENDITURES	REVENUE	EXPENDI7		REVENUE		
GENERAL FUNDS							
CASH FUNDS							
FEDERAL FUNDS							
OTHER FUNDS							
TOTAL FUNDS							
Explanation of Estimate:							

LB 1019 would require a county assessor or county clerk to correct the assessment and tax roll upon a final order of an administrative body or court. Currently, such actions can be taken only upon a final action of a county board of equalization.

The fiscal impact is expected to be minimal.

BREAKI	DOWN BY MA.	<b>JOR OBJECTS O</b>	F EXPENDITURE	
Personal Services:				
POSITION TITLE	NUMBER OF POSITIONS <u>24-25</u> <u>25-26</u>		2024–25 <u>EXPENDITURES</u>	2025-26 <u>EXPENDITURES</u>
Benefits				
Operating	•••			
Travel				
Capital outlay				
Aid				
Capital improvements TOTAL				
	••••			